

Recovery Act Bulletin

		NUMBER: 10-07
SUBJECT: REQUEST FOR UPDATED DATA USING THE CALIFORNIA ARRA AND ACCOUNTABILITY TOOL		DATE ISSUED: September 27, 2010
REFERENCES: AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (ARRA) OFFICE OF MANAGEMENT AND BUDGET MEMORANDUM M-10-34 RECOVERY ACT BULLETIN 09-08 AND 09-19		SUPERSEDES:

TO: Agency Secretaries
Department Directors
Departmental Budget Officers
Departmental Accounting Officers
Department of Finance Budget Staff

FROM: California Recovery Task Force

Purpose: The purpose of this Recovery Act Bulletin is to communicate updated guidance from the Office of Management and Budget (OMB) related to specific Recovery Act reported data elements.

OMB has not added new data elements to the data dictionary. However, it has updated the definitions of certain data elements in an effort to improve data quality.

Directive: State Departments should take into account the updated guidance for the specified data elements and incorporate it, as necessary, into their October reports.

Data elements not discussed below remain the same. CAAT XML and Excel templates will not be updated at this time to include the new definitions in order to avoid any potential upload issues for the October reports. However, once October reports are complete, the templates will be updated. A CAAT Alert will be sent to all CAAT users once the updated templates are available.

Data Elements The following are the specific data elements addressed in OMB's Memorandum M-10-34

Final Report

The following requirements should be met before an award is marked as "final report".

- All ARRA funds associated with the award have been expended at the prime recipient level.
- All or nearly all ARRA funds associated with the award have been invoiced and received.
- No additional jobs will be funded.
- The project status is complete per federal agency requirements and/or performance measures, and
- The project status is marked as "Fully Completed".

In instances when expenditures are reimbursed to recipients and invoices/receipts lag expenditures, an award may be marked as final when all funds have been expended, 75% or more of the funds have been invoiced and the project status is "Fully Complete"

Please note that the "Final Report" data element is located on the General Tab in CAAT. If the report is final, the Final Report box should be checked.

In some cases, total expenditures will be less than the award amount, but the project will still be complete. Recipients should include an explanation in the Quarterly Activities narrative describing why the final expenditure amount does not equal the Award amount. The narrative should include a statement that no more funds will be expended on the project. The award may still be marked as final as long as the Quarterly Activities narrative includes the explanation.

In instances when an award is cancelled, no funds were received or invoiced and the funds were rescinded, the recipient should change the award amount to "\$0.00" and mark the report as final. The Quarterly Activities narrative should include a statement that the award was rescinded and, if appropriate, a description of why the award was rescinded.

Once a report is marked as "final report" the recipient is no longer required to report quarterly unless the federal agency requests corrections to the data.

Award Date

Per OMB, the award date is defined as the date the award document is signed by the Awarding Agency Official. The award date should be included in the key award information provided by the awarding federal agency to the prime recipient. Please note that the award date is not dependent on the date the award is accepted by the state department. Awards with an award date of September 30, 2010 or before are expected to be reported in the upcoming October reporting period.

Quarterly Activities

This data element has been renamed as the "Quarterly Activities/Project Description for Prime and Sub-recipients" (Quarterly Activities)

The prime recipient is now required to collection information from the sub-recipient and include it in the Quarterly Activities narrative. For awards that fund multiple projects, the recipients should provide a narrative that allows the general public to understand the accomplishments of the award.

CAAT will *not* be updated with a new data element that captures the sub-recipient quarterly activity narrative. Prime recipients will need to collect that data directly and incorporate it into the prime recipient Quarterly Activity narrative.

Award Description

OMB now requires a description of each funding action for awards with multiple funding sources. The description should provide the public with a clear understanding of the overall purpose of the award.

Order Number

This field should only be used with federally awarded contracts.

Total Federal Amount of ARRA Expenditures

OMB has provided clarification that this figure is cumulative and may overlap with other amounts reported such as Total Federal ARRA Infrastructure Expenditure, Total Amounts of Payments to Vendors less than \$25,000, etc. Therefore, do not reduce the total expenditure amount by amounts reported in other data elements.

If a recipient uses the accrual accounting method, expenditures are defined as funds directly reimbursed or those that will eventually be reimbursed by ARRA funding.

Total Amount of Sub-awards to Individuals

Amount reported in this data element is cumulative for the award.

Total Number of Payments to Vendors less than \$25,000 and Total Amount of Payments to Vendors less than \$25,000

This data element only applies to payments made by the prime recipient to vendors. Payments made by sub-recipients to sub-vendors are not included in this number. The number and amount reported is cumulative.

Total Number of Sub-awards less than \$25,000 and Total Amount of Sub-awards less than \$25,000

Amount reported in these data elements are cumulative for the award.

Amount of Sub-Recipient Sub-award

OMB has clarified that in cases where the prime recipient has sub-awarded multiple awards to the same sub-recipient, the sub-recipient should be listed once with an aggregate sub-award total. The prime recipient should use the sub-award date that occurred first as well as the sub-award number that corresponds to that first sub-award.

For example, the prime recipient has awarded \$100,000 to sub-recipient A on 3/1/10 and \$50,000 to sub-recipient A on 4/2/10 using the same ARRA award funds. The prime recipient will report one award to sub-recipient A, for a total sub-award amount of \$150,000 using 3/1/10 as the sub-award date. The sub-award number reported is the one associated with the first sub-award.

Changes to data reported in prior periods

Recipients may have situations where they want to change data that was reported in prior reporting periods. In these cases, the prime recipient should contact the federal agency to discuss the requested change. The federal agency will review the request to determine if the change is material. If it is, the federal agency will submit the change through their system.

Changes are deemed “material” if the omission or misstatement in a prior reporting period could mislead the public on how Recovery Act funds are being expended.

Please note that recipients may *not* request changes to prior reported jobs data.

OMB Memo **OMB Memorandum M-10-34 may be accessed at:**

http://www.whitehouse.gov/omb/memoranda_default

Questions For questions regarding this Recovery Act Bulletin, please contact Lisa Negri at Lisa.Negri@recovery.ca.gov.